CLAIMS:

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1. A method of forming a bag, the method including:

providing an elongate tubular member having opposed ends, at least one end of which defines an open mouth;

folding opposed portions of the tubular member to extend at least partially across the mouth;

positioning a panel to extend across the opposed portions; and securing the panel and the opposed portions together thereby to close the mouth at the at least one end of the tubular member.

- 2. The method as claimed in claim 1, wherein securing the panel and the opposed portions together includes securing a first portion of the panel and the opposed portions together so as to define at least one free portion of the panel which is free of the opposed portions.
- 3. The method as claimed in claim 2, which further includes forming an aperture in the at least one free portion of the panel thereby to define a handle.
- 20 4. The method as claimed in claim 2, wherein securing a first portion of the panel and the opposed portions together includes securing a generally middle portion of the panel and the opposed portions together so as to define two opposed free portions of the panel which are free of the opposed portions.
- 25 5. The method as claimed in claim 4, which further includes forming an aperture in each of the free portions of the panel thereby to define opposed handles.
- 6. The method as claimed in claim 2, wherein the opposed portions of the tubular member are folded along a fold line and the at least one free portion of the panel extends beyond the fold line.

7. The method as claimed in claim 6, in which the method further includes securing the free portion of the panel to the tubular member beyond the fold line.

5 8. The method as claimed in claim 7, wherein securing the free portion of the panel to the tubular member beyond the fold line includes forming a cuff formation.

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- 9. The method as claimed in claim 8, which further includes forming a handle on the cuff formation.
- 10. The method as claimed in claim 9, wherein forming the handle on the cuff formation includes forming an aperture in the cuff formation.
- 11. The method as claimed in claim 10, wherein forming the handle on the cuff formation includes securing a handle member to the cuff formation.
 - 12. The method as claimed in claim 11, wherein the handle member includes a handle portion and opposed extension portions, securing the handle member to the cuff formation including positioning the handle member such that the extension portions extend internally along the cuff formation.
 - 13. The method as claimed in claim 4, wherein the opposed portions of the tubular member are folded along a fold line and each free portion of the panel extends beyond the fold line.
 - 14. The method as claimed in claim 13, in which the method further includes securing each free portion of the panel to the tubular member beyond the fold line.

15. The method as claimed in claim 14, wherein securing each free portion of the panel to the tubular member beyond the fold line includes forming opposed cuff formations.

- 5 16. The method as claimed in claim 15, which further includes forming a handle on each cuff formation.
 - 17. The method as claimed in claim 16, wherein forming the handle on each cuff formation includes forming an aperture in each cuff formation.
 - 18. The method as claimed in claim 17, wherein forming the handle on each cuff formation includes securing a handle member to each cuff formation.
- 19. The method as claimed in claim 18, wherein each handle member includes a handle portion and opposed extension portions, securing a handle member to each cuff formation including positioning each handle member such that the extension portions extend internally along the cuff formations.
 - 20. A bag including:

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- an elongate tubular member having at least one closed end;
 opposed portions of the tubular member at the closed end, which opposed
 portions extend toward each other; and
 - a panel secured to and extending across the opposed portions.
- 21. The bag as claimed in claim 20, wherein the panel includes a first portion secured to the opposed portions of the tubular member and at least one free portion free of the opposed portions.
 - 22. The bag as claimed in claim 21, which includes an aperture in the at least one free portion of the panel to serve as a handle.

23. The bag as claimed in claim 21, wherein the panel includes a middle portion secured to the opposed portions of the tubular member and two opposed free portions free of the opposed portions.

- 5 24. The bag as claimed in claim 23, which further includes an aperture in each free portion of the panel to serve as handles.
 - 25. The bag as claimed in claim 21, wherein the opposed portions of the tubular member are folded along a fold line and the at least one free portion of the panel extends beyond the fold line and is secured to the tubular member beyond the fold line.

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- 26. The bag as claimed in claim 25, wherein the at least one free portion of the panel is secured to the tubular member so as to define a cuff formation.
- 27. The bag as claimed in claim 26, which further includes a handle on the cuff formation.
- 28. The bag as claimed in claim 27, wherein the handle is defined by an aperture in the cuff formation.
 - 29. The bag as claimed in claim 27, wherein the handle is defined by a handle member which includes a handle portion and opposed extension portions extending internally along the cuff formation.
 - 30. The bag as claimed in claim 23, wherein the opposed portions of the tubular member are folded along a fold line and each free portion of the panel extends beyond the fold line and is secured to the tubular member beyond the fold line.

31. The bag as claimed in claim 30, wherein each free portion of the panel is secured to the tubular member so as to define a cuff formation.

- 32. The bag as claimed in claim 31, which further includes a handle on each cuff formation.
 - 33. The bag as claimed in claim 32, wherein each handle is defined by an aperture in cuff formations.
- 10 34. The bag as claimed in claim 32, wherein each handle is defined by a handle member which includes a handle portion and opposed extension portions extending internally along the cuff formations.
- 35. A method of forming a bag, the method including:
 providing a tubular member having an open mouth at at least one end; closing the open mouth; and forming at least one cuff formation at the end.
- 36. The method as claimed in claim 35, wherein forming at least one cuff formation at the end includes forming two opposed cuff formations at the end.
 - 37. The method as claimed in claim 35 or 36, which further includes forming a handle on the, or each, cuff formation.
- 25 38. The method as claimed in claim 37, wherein forming the handle on the, or each, cuff formation includes forming an aperture in the, or each, cuff formation.
 - 39. The method as claimed in claim 37, wherein forming the handle on the, or each, cuff formation includes securing a handle member to the, or each, cuff formation.

40. The method as claimed in any one of claims 36 to 39 inclusive, wherein closing the open end of the tubular member includes folding first opposed portions of the tubular member across the mouth, folding second opposed portions of the tubular member over the first opposed portions and securing the opposed portions together.

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- 41. A bag including:
 - a tubular member having at least one closed end; and at least one cuff formation at the end.

10 42. The bag as claimed in claim 41, which includes two cuff formations at the end.

- 43. The bag as claimed in claim 41 or 42, which includes a handle on the, or each, cuff formation.
- 15 44. The bag as claimed in claim 43, wherein the handle includes an aperture in the, or each, cuff formation.
 - 45. The bag as claimed in claim 43, wherein the handle includes a handle member secured on the, or each, cuff formation.

- 46. The bag as claimed in any one of claims 41 to 45 inclusive, wherein first opposed portions of the tubular member and second opposed portions of the tubular member are secured together to form the closed end.
- 25 47. A method of forming a bag substantially as herein described and illustrated.
 - 48. A bag substantially as herein described and illustrated.